In the Matter of the Petition

of

Culver Roadways Inc.

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Corporation Franchise Tax under Article 9-A of the Tax Law for the Year 1969.

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon Culver Roadways Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Culver Roadways Inc.

124 Smyles Dr.

Rochester, NY 14609

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this

22nd day of June, 1979.

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STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

STATE TAX COMMISSION

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

June 22, 1979

Culver Roadways Inc. 124 Smyles Dr. Rochester, NY 14609

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addresse to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

CULVER ROADWAYS, INC.

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Corporation Tax

Taxes under Article(s) 9A of the Tax Law for the Year(s) December 31, 1969

Petitioner(s) Culver Roadways, Inc., 124 Smyles Drive, Rochester,

New York 14609 filed a petition for redetermination of deficiency

or for refund of Corporation Tax taxes under Article(s)

9A of the Tax Law for the year(s) 1969 . File No.(s) 11459

ORDERED that the petition of CULVER ROADWAYS, INC. be and the same is hereby denied.

DATED: Albany, New York

June 22, 1979

it is

STATE TAX COMMISSION